Secta. H.-37—100,000—28-6-46

Revenue (1948). Department.

ells SERIES.

G.O. No. 976

Dated 28-4-48

[Despatch Abstract.]

ASSESSMENT : LAND REVENUE AND CESSES : DEMAND COLLECTION BALANCE STATEMENT FOR JANUARY 1948 — BOARD'S REVIEW : RECORDED.

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Mems.	5580-G48-2	Rev.	11-2-48				
Cro	613.	Rev.	19-3-48.				
Indl	3795-C/47-2	Rev	20-1-48.				
Go.	35	Rev.	8-1-48.				
Cro.	775.	Rev.	28-3-47				

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	2495	Rev.	17-10-47				

REVENUE DEPARTMENT

Demand, Collection and Balance - Balance and Cesses - January 1948 - Collectors' statements - Reviewed.

Station: Madras. B,P. Routine No. 1216 Dated, the 2nd March 1948.

From

P.M. Jayarajan, Esq., Bar-at-Law, I.C.S.,
Secretary, Board of Revenue, Madras.

W.R.S. Sattianathan, Esq., I.C.S.,
Commissioner of Land Revenue and Commercial Taxes.

Read the following:
Statements from Collectors of all districts.

RESOLUTION:

I. ARREARS (a) According to the D.C.B, Statements for January 1948 the arrar demand at the beginning of Fasli 1357 was Rs. 17,11,157 or Rs. 3,856 more than that shown in the statement for December 1947. The variation occurs in Salem District and is due to the wrong inclusion of the arrear demand in the current demand for December 1947 by the Tahsildars of Krishnagiri and Dharmapuri taluks.

During the month of January 1948, a sum of Rs. 64,633 was ~~collected~~ and out of Rs. 24,948 reported to be written off in the revie. for the month of December 1947 a sum of Rs. 91 was subsequently collected leaving a balance of Rs. 6,35,288. Out of this balance (i) Rs. 9,486 was collected or adjusted after the close of the treasury month, (ii) Rs. 2,69,857 are covered by orders of suspension or postponement and (iii) Rs. 97,813 are considered irrecoverable or doubtful of recovery. Deducting these sums the collectable balance was Rs. 2,58,132 at the end of January 1948. Particulars of the arrear balance by Faslis are given in the following statement.

/Vide statement No. 1/

The several stages in the collection of these arrears are shown in the following statement.

/Vide statement No. II/

(b) The suspension or postponement of collection otherwise than under the orders of the Civil Courts covers an amount of Rs. 2,27,596. It occurs in the districts of East Godavari, Tanjore, Chittoor, South Kanara, Nellore and North Arcot. The balance in East Godavari is Rs. 1,22,502. Out of this amount Rs. 1,16,652 represents arrears of peshkas due from the Superior and Inferior proprietors of Bhadrachalam taluk and the position remains the same as it was in the December 1947 review. The Collector has urged the Special Assistant Agent, Bhadrachalam to expedite proposals to settle the matter, soon. The balance on Tanjore is Rs. 69,671. Of this a sum of Rs. 69,655 represents the water charge on lands newly recalimed in the Cauvery-Mettur Project area and its collection has been suspended under the orders of the Government in their Memorandum No. 1165/47.3. dated 2nd April 1947. Rs. 16 represents the penalty levied in respect of two cases of encroachments in Palavar River Poramboke in Kali village, Mayavaram taluk. The balance in Chittoor is Rs. 23,768 and it relates to Punganur Zamindari. The order suspending this amount expired by 31st Januayy 1948. The Collector took steps to realise the amount by resorting to coercive measures, but in view of the instructions in Memo No. 5580-C/48 dated 11-2-1948 granting time till 31-3-1948 to pay the peshkesh etc., the articles (mostly heirlooms) were ordered to be released. The balance of (/. 10,0~~3~~8) in South Kanara relates to the dues from the Inors' holdings in Mudur village Coondapur taluk. The Government have passed orders in G.O. Ms. Rev. dated the 26th January 1948 to recover the whole amount with interes as early as possible. The Collector is requested to take immediate steps to realise the arrears as ordered by the Government. The balance in Nellore (Rs. 1,322) has been stayed by the Collector. He has not given any reason for doing so. The balance in North Arcot (Rs.245) relates to Cheyyar taluk and represents the penalty levied on encroachments. The collection of this amount has been stayed pending orders of the Government on the appeals preferred by the encroachers.

The suspension of collection under the orders of Civil Courts covers an amount of Rs. 42,261, of which Rs. 40,556 relates to East Godavari. A sum of Rs. 626 relates to Razole taluk and it is covered by a suit. The Collector has directed the Tahsildar to report the stage of the suit. A sum of Rs. 37,533 relates to Rajahmundry taluk and is due from the Rajah of Pithapuram. The suit in respect of this amount was decided against the Government and an appeal against this decision filed in the High Court, Madras, is still pending. A ~~decision~~ sum of Rs. 24 relating to Tokada village was deposited in the District Munsiff's Court, Rajahmundry, in O.S.221 of 1946. A sum of Rs. 1,777 relating to Peddapuram taluk was covered by a suit which went against the Government in A.S. 140/46 on the file of the Sub Court, Cocanada and the question of preferring a second appeal will be considered on receipt of the certified copies of the decree and judgment. The balance in Tanjore is Rs. 874. This represents the water charge levied in respect of chatram villages in Pattukottai taluk and its collection has been stayed pending disposal of the second appeal in the Madras High Courts. A sum of Rs. 565 relates to Guntur and the Collector has not given any particulars for the amount. He is requested to furnish the same in his next review. A sum of Rs. 266 in Madura district relates to Tamaraipatti village. This has been stayed by the Civil Court and the case is pending.

(c) The amount under enquiry or correspondence is very heavy in Vizagapatam (Rs. 11,978) and heavy in Kistna (Rs. 7,004) and East Godavari (Rs. 5,709). The Collector of Vizagapatam has called for reports from the Taluk Officers for keeping such large amount still under enquiry or correspondence. Out of the sum of Rs. 5,709 in East Godavari Rs. 4,663 relates to Lanka rentals due from P. Ramachandra Raju of Katarlanka and the matter is still under correspondence. The Collector of Kistna has not given any reason for having such a large amount under this head. Collectors are requested to see that effective steps are taken to clear the balances as quickly as possible.

(d) Under the head "dues on estates under attachment etc" there is a balance of Rs. 20,338 of which Rs. 19,959 relate to Vizagapatam. The priority claim of the Government in respect of Land Revenue dues is pending disposal by the District Judge, Vizagapatam. A sum of Rs. 379 relates to Gooty taluk in Anantapur district. This amount represents the dues from minor's property. The Collector has directed the Tahsildar to collect the dues from the cultivating ryots before the end of January 1948. The progress will be watched during the next review.

(e) Coercive proceesses have been issued inclusive of amount covered by demand notice No. 1 for the collection of Rs. 169,700 as shown below:-

Arrears for which demand notice No. 1 has been issued.	Rs.	1,41,294
Arrears for which movable properties have been distrained or notified for sale process Nos. 2 and 3.		6,028
Arrears for which Demand Notice No. 4 has been issued.		11,704
Arrears for which land has been attached or notified for sale process Nos. 5 and 7.		10,674
		1,69,700.

A very large amount (Rs. 1,06,811) is still under process No. 1 in Nellore district. The bulk of it (Rs. 106,124) represents the dues from the Rajah of Venkatagiri. The Government have granted permission for the sale of "Motimahal" buildings in Madras belonging to him and set off the sale proceeds towards the arrears. No appreciable progress has been made in the matter. The Collector is requested to see that early steps are taken to sell the building and realise the arrears. The amount under process No. 1 in East Godavari is Rs. 20,609. The ~~amount~~ heavy balance (Rs. 18,647) relates mainly to Amalapuram taluk. The Collector has taken due notice of this heavy sum still left under process No. 1 and has directed the Revenue Divisional Officer to check the process registers thoroughly and to report why such a large amount is still lingering under process No.1. All Collectors, in particular the Collectors of Guntur and Bellary, should issue immediate orders to the Revenue Divisional Officers and Tahsildars to see that further steps are taken ~~to~~ immediately for

for the speedy collection. The balance covered by all process is still very heavy in East Godavari (Rs. 32,666) and Bellary (Rs. 10,059) and heavy in Chittoor (Rs. 7,404), Madura (Rs. 5,333), Guntur (Rs.3182) and West Godavari (Rs. 3,062). Collectors of these districts should take effective steps for speedy collection of the amounts.

(f) The amount under "other items" is heavy in Vizagapatam (Rs. 7,629), Malabar (Rs.6,400) East Godavari (Rs. 2,870) and Bellary (Rs. 1,016). There is an increase of Rs. 1,233 in Malabar district over the figure shown in the last review. The Collectors of these districts are requested to see that the balance under this head is cleared off as quickly as possible.

(g) The balance under the head "considered irrecoverable or as doubtul recovery" is still very heavy in East Godavari (Rs.90,218) and heavy in Kistna (Rs. 1,956), Bellary (Rs. 1,087) and West Godavari (Rs. 1,076). The Collectors of these districts are requested to take ~~step~~ early steps to write off the irrecoverable amount in their districts.

(h) In East Godavari (Rs. 1,452) and Cuddapah (Rs. 1,332) are shown as "adjustable from over-payment etc". The Collectors are requested to see that these amounts are adjusted without delay.

II. CURRENT (a) The current demand upto the end of January 1948 was Rs. 1,91,51,168 , as against Rs. 1,98,59,873 for corresponding period last year. The following is the comparative statement of collection.

	Demand in Rs	Collection in Rs	Percentage	Balance Rs	%age of balance
Jan.1947	19859873	17712991	89.2	2146882	.8
Jan.1948	19151168	14914941	77.9	4236227	22.7

Of this balance, Rs. 8,06,739 were collected after the close of the treasury month, while Rs- 9,76,739 are shown as covered by orders of suspension or postponement. The collectable balance is thus Rs.2452749.

42,36,227-
8,96,739
34,29,488-
9,76,739
24,52,749.

The statement below shows in detail the demand, collection and balance of the current kist and the proportion of the balance to the demand in several districts.

/vide statement No. III/

(b) Heavy balances exceeding a lakh of rupees were outstanding at the end of the month in the districts of Vizagapatam, East Godavari, Kistna, Guntur, Nellore, Cuddapah, Bellary, Kurnool, Chittoor, North Arcot, Trichinopoly, Ramanad and Malabar. In East Godavari, Kistna Guntur and Cuddapah large balances have, however, been collected after the close of the treasury month. In East Godavari, Kistna, Guntur Madura and Malabar, there are still large amounts not covered by any processes. As it is ~~to their~~ kist season the Collectors should issue suitable instructions to their subordinate officers for realising the entire collectable balances speedily.

(c) Percentage of balance: The percentage of balance excluding t suspended amount at the end of the month works out to 17.0, as against 10.6 at the end of January 1947. Deterioration in collection is notice in all the districts except West Godavari, which has shown a reduction in balance by 0.2% than that shown for the same period in 1947. The percentage of balance is very high in Chingleput (82.1%) and in Nellore (75.7%).

III. PUNCTUALITY: The Demand, Collection and Balance statements were received in time (i.e. on or before 12-2-1948) from the Collecto of South Arcot, Madura, Ramnad and on 13-2-1948 from the Collectors of West Godavari, Kurnool, Tanjore, Trichinopoly, Tinnevelly, Coimbatore, Nilgiris and Salem. All other Collectors submitted their ~~reports~~ statements late. The statements from the Collectors of Vizagapatam

that from the Collector of Guntur was received so late as 24-2-1948. The Board notes with displeasure that though the late receipt of the Demand, Collection Balance was pointed out in the last review, the Collectors of Vizagapatam, East Godavari and Guntur have paid no proper attention to the instructions. They are requested to punish adequately the subordinates responsible and report the action taken to the Board. They should see that they give no room for such compalints.

Sd/. for Secretary.

To the Secretary to Government, Revenue Department.
To the Collectors of all Districts with statements.

STATEMENT NO. I

Statement showing the arrears of each Fasli in each district.

District	Arrear balance at the end of Decr.'47	Amount collected, adjusted written off during Jan. 1948	Arrear balance at the end of Jan. 1948	Fasliwar particulars for the arrear balance.				
				Fasli 1352 & previous Falis	Fasli 1353	Fasli 1354	Fasli 1355	Fasli 1356
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
Vizagapatam	40456	640	39816	-	-	-	-	39816
East Godavari.	305807	5286	300521	99736	15874	14833	18270	151808
West "	4957	715	4242	-	-	-	-	4242
Kistna	9852	460	9392	-	-	-	-	9392
Guntur	10150	1244	8906	-	-	10	43	8853
Nellore	139517	30172	109345	-	-	-	-	109345
Cuddapah	2770	-	2770	-	-	-	534	2236
Anantapur	1163	49	1114	-	-	-	326	788
Bellary	20072	6167	13905	24	23	1103	439	12316
Kurnool	-	-	-	-	-	-	-	-
Ghatas	46792	14300	32492	-	-	-	-	32492
Madras, etc.		**	**	**	**		**	
Total.	699841	64553	635288	108467	16817	17223	26961	465820

STATEMENT NO. III.

Statement showing the D.C.B. of current kists and the proportions to the balance in to demand in the several districts.

Districts.	Current demand upto the end of January		Current collections upto the end of Jan.48	Current balance at the end of Jan.'48	Current balance excluding suspended amounts at the end of Jan.'48	% of balance excluding suspended amounts to the net collected demand up to the end of January	
	1947	1948				1947	1948
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
Vizagapatam	1833163	1900894	1407945	493049	71007	5.8	14.3
East Godavari	1583551	1559781	1215629	344152	344152	3.4	22.1
W.Godavari	1282123	1316156	1252312	64212	3369	0.5	0.3
Kitna	1536304	1516156	909885	606271	353647	10.8	23.3
Guntur	1843919	921286	740888	80398	180398	19.4	19.6
Nellore	282219	288061	70097	217964	217964	3.5	75.7
Cuddapah	641851	668681	464959	203722	171859	19.4	25.7
Anantapur	65999	64136	48022	16114	16114	17.8	25.1
Bellary	541745	523008	417083	105925	105925	18.6	20.3
Kurnool	791277	826357	649927	176430	176430	13.3	21.4
Ghatas	815435	895133	653781	241352	140861	7.8	16.5
Madras,etc.		**		**		**	
Total.	19859873	19151168	14914941	4236227	3259488	10.6	17.0

STATEMENT. ~~III.~~ 11

Statement showing the stages in collection of the arrear in each district.

District	Collected or adjusted after the close of the month.	Adjustable from over-payment, etc but not yet adjusted.	Dues on estates under attachment etc adjusted for want of funds	Considered irrecoverable	Collection suspended or postponed. By Govt. or under B.S.O.	Under orders of Civil Courts	Total	Under enquiry or correspondence	Covered by Process	Other Items	Total	Remarks.
-1-	-2-	-3-	-4-		-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-
Kurnool	-			-						-		
Anantapur	144	385	[illegible]	209						~~11~~	1114	~~1114~~
Cuddapah	470	1332	-	566					402		2770	1770
West Godavari	/			1076					3062	104	4242	
Guntur	426	51		140		565	565	3947	3182	595	8906	
Kistna	39	-		1956				7004	393		9392	
Bellary	407			1087				1336	0059	016	13905	
~~Vizagapatam~~												
~~East Godavari~~					23768		23768				32472	
Chittoor	1300				~~10088~~		~~10088~~	[illegible]0	7404		14515	
Vizagapatam	-		19959	250				11978		7629	39816	
East Godavari	4548	1452	~~90218~~	~~122502~~	122502	40556	163058	5709	32666	2870	300521	
Nellore	18.	303.		90218			1322	-	10681	-	109345	
Madras, etc-			**	891.	**1322	-	**		**		**	**
Total.	9486	5314	20338	97813	227596	42261	269-57	43036	169700	19744	635281	

Statement showing the Stages in collection of the Current Balance each District.

District	Collected or adjusted after the close of the month	Adjustable from over payments but not yet adjusted	Dues from estates under attachment etc, but not adjusted for want of funds.	Considered irrecoverable or of doubtful recovery	Collections suspended or postponed				Under enquiry or correspondence	Covered by Process				Other items	Other items	Total
					Under BSO 14-A 13-18	Under BSO 14-A 3(i)	Under 14-A 3(ii)	Under 14-A 3(iii)		Demand Notice No. I	Demand Notice Nos. 2 & 3	Demand Not. No.4 & 7	Process No.5 & 7			
-1-	-2-	-3-	-4-	-5-	-6-	-7-	8-	-9-	-10-	-11-	-12-	-13-	-14-	-15-	-16-	-17-
Vizagapatam	52991				222042				222042	30681	167820	50	117	19348	187335	493049
E.Godavari	98042									29561	64518	100	-	-	64618	151931
W. "	79				60843				6		3113			177	3290	64212
Kistna	88726		7963		252624				252624	420	138432	111	448		138991	117547
Guntur	114465										41292				41292	246418
Nellore											217964				217964	
Cuddpah	142743	1584			31863				31863		22580				22580	5032
Anantapur	3332										12782				12782	
Bellary	58559										47366				47366	
Kurnool											176430				176430	
Madras, etc.			*	**							*					
Chittoor	5752				93491				93491		142109				142109	
Total.	806739	23509	10111		976739				976739	86702	1308982	601	14240	134334	989079	4236227
													19525			

STATEMENT OF DEMAND COLLECTION AND BALANCE OF LAND REVENUE AND CESSES OF MADRAS PRESIDENCY UPTO THE END OF JANUARY 1948

District.	Arrears at the beginning of the Fasli 1357	Demand. Upto the end of last month	Demand. In the month	Demand. Total	Collections. Arrears. Upto the end of last month	Collections. Arrears. In the month	Collections. Arrears. Total	Collections. Current. Upto the end of last month	Collections. Current. In the month	Collections. Current. Total	Total arrears and current	Written off. Arrears.	Written off. Current	Balance. Arrears	Balance. Current
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Vizagapatam	64401	986415	914579	1900994	5395	23945	640	24585	698865	709080	1407945	1432530	-	-	39816	493049
East Godavari	608882	229737	1330044	1559781	58663	299034	5282	304316	52150	1163479	1215629	1519945	4045	-	300521	344152
West "	14868	92556	1223968	1316524	1392	9665	715	10380	58925	1193387	1252312	1262691	246	-	304242	64212
Kishna	45764	174544	1341612	1516156	1920	34780	557	35337	61080	848805	909885	945222	1035	-	9392	606271
Guntur	120692	25464	895822	921286	1978	103253	1945	104498	823	740065	740888	845386	7288	-	8906	180398
Nellore	254065	259869	28192	288061	126	114100	30172	144272	38791	31306	70097	214369	448	-	109345	217964
Cuddpah	26788	126753	541928	668681	469	24017	-	24017	63469	401490	464959	488976	1	-	2770	203722
Anantapur	10818	1103	63033	64136	954	9600	46	9646	1103	46919	48022	57668	58	-	1114	16114
Bellary	89296	-	523008	523008	304	69216	6167	75383	-	417083	417083	492466	8	-	13905	105925
Kurnool	8838	229591	596766	826357	195	532	-	532	169825	480102	649927	650459	8306	-	-	176430
Chittoor	115455	494802	408331	895133	588	68663	14320	82983	240921	398977	639898	722361			32472	240352

Vizagapatam	5,32,865
East Godavari	644673
West "	68454
Kishna	615663
Guntur	189304
Nellore	327309
Cuddapah	206492
Anantapur	17228
Bellary	110830
Kurnool	176430
Chittoor	273824

Madras etc.

/True copy/

Statement showing the amounts under arrears covered by processes in each districs at the end of January '48.

Districts.	Arrears for which demand notice No.I has been issued	Arrears for which movable properties have been distrained, notified for sale-Process No.2-3	Arrears for which Demand Notice No. II has been issued	Arrears for which land has been attached, notified for sale. Process No.5 and 7.	Total.
-1-	-2-	-3-	-4-	-5-	-6-
Vizagapatam	-		-	-	-
East Godavari	20609	4069	-	7,988	32666
West Godavari	747	1746	-	569	3062
Kistna	39	32	322	-3	393
Guntur	3020	70	92	-	3182
Nellore	106811	-	-	-	106811
Cuddapah	402	-	-	-	402
Anantapur	-	-	-	-	-
Bellary	8586	58	1292	123	10059
Kurnool	-	-	-	-	-
Madras, etc.		**		**	**
Chittoor.	—	-	6717.	687	7404
Total.	141294	6028	11704	10674	169700

GOVERNMENT OF MADRAS
Abstract
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ASSESSMENT ‡ Land Revenue and Cesses - Demand, Collection, Balance Statement - January 1948 - Board's review - Recorded.

Revenue Department

G.O. (Ms) No. 976. Dated, the 28th April 1948
READ - the following:

From the Board of Revenue, B.P. Rt. No. 1216 dated the 2nd March 1948.

ORDER:

R e c o r d e d.

(By order of His Excellency the Governor)

S.G. VENKETESWARA IYER
Secretary to Government.

To the Board of Revenue.

/True copy/ S. Jayaraman 6.4.54

Office Assistant,
Madras Record Office, Egmore.

Sk.

2/4/54